

Registered number
06356179

Frontier Integrated Security Systems Limited

Unaudited Filleted Accounts

31 August 2018

Frontier Integrated Security Systems Limited**Registered number:** 06356179**Balance Sheet****as at 31 August 2018**

	Notes	2018	2017
		£	£
Fixed assets			
Tangible assets	3	8,344	11,126
Current assets			
Debtors	4	4,022	11,795
Cash at bank and in hand		8,417	12,570
		<u>12,439</u>	<u>24,365</u>
Creditors: amounts falling due within one year	5	(16,035)	(22,998)
Net current (liabilities)/assets		<u>(3,596)</u>	<u>1,367</u>
Total assets less current liabilities		<u>4,748</u>	<u>12,493</u>
Creditors: amounts falling due after more than one year	6	(8,339)	(11,427)
Net (liabilities)/assets		<u>(3,591)</u>	<u>1,066</u>
Capital and reserves			
Called up share capital		10	10
Profit and loss account		(3,601)	1,056
Shareholder's funds		<u>(3,591)</u>	<u>1,066</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr EC Moran

Director

Approved by the board on 30 January 2019

Frontier Integrated Security Systems Limited

Notes to the Accounts

for the year ended 31 August 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Tools and equipment	25% reducing balance
Motor vehicles	25% reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. No provision for deferred tax has been made since the director is of the opinion that no liability will crystallise in the foreseeable future.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

2 Employees	2018	2017
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

	Tools and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 September 2017	<u>3,022</u>	<u>18,795</u>	<u>21,817</u>
At 31 August 2018	<u>3,022</u>	<u>18,795</u>	<u>21,817</u>
Depreciation			
At 1 September 2017	2,468	8,223	10,691
Charge for the year	<u>139</u>	<u>2,643</u>	<u>2,782</u>
At 31 August 2018	<u>2,607</u>	<u>10,866</u>	<u>13,473</u>
Net book value			
At 31 August 2018	<u>415</u>	<u>7,929</u>	<u>8,344</u>
At 31 August 2017	554	10,572	11,126

4 Debtors	2018	2017
	£	£
Trade debtors	<u>4,022</u>	<u>11,795</u>

5 Creditors: amounts falling due within one year	2018	2017
	£	£
Obligations under finance lease and hire purchase contracts	3,357	3,104
Trade creditors	1,080	3,320
Taxation and social security costs	10,060	15,445
Other creditors	<u>1,538</u>	<u>1,129</u>
	<u>16,035</u>	<u>22,998</u>

6 Creditors: amounts falling due after one year	2018	2017
	£	£
Obligations under finance lease and hire purchase contracts	<u>8,339</u>	<u>11,427</u>

7 Other information

Frontier Integrated Security Systems Limited is a private company limited by shares and

incorporated in England. Its registered office is:

Orchard Corner

Freight Lane

Cranbrook

TN17 3PF

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